



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: LEROY SANITARY DISTRICT

Principal Office: W3022 HIGHWAY Y LEROY  
LOMIRA, WI 53048

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** LEROY SANITARY DISTRICT

**Utility Address:** W3022 HIGHWAY Y LEROY  
LOMIRA, WI 53048

**When was utility organized?** 3/3/1977

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR HARVEY J. SIMON

**Title:** CHAIRMAN

**Office Address:**

W3022 CTY Y  
LOMIRA, WI 53048

**Telephone:** (920) 583 - 3254

**Fax Number:**

**E-mail Address:** hsimon@milwpc.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** HARVEY SIMON

**Title:** CHAIRMAN

**Office Address:**

W3022 CTY Y  
LOMIRA, WI 53048

**Telephone:** (920) 583 - 3254

**Fax Number:**

**E-mail Address:** hsimon@milwpc.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** GILBERT HIETPAS**Title:** CERTYIFIED PUBLIC ACCOUNTANT**Office Address:**14 NORTH MAIN STREET  
MAYVILLE, WI 53050**Telephone:** (920) 387 - 3356**Fax Number:****E-mail Address:****Date of most recent audit report:** 8/31/2000**Period covered by most recent audit:** CALENDAR 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR TIM J. GUTJAHR**Title:** UTILITY OPERATOR**Office Address:**W3003 CTY Y  
LOMIRA, WI 53048**Telephone:** (920) 583 - 3445**Fax Number:****E-mail Address:** gutjahr@fdldotnet.com

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**Name of utility commission/committee:** HARVEY SIMON (CHAIRMAN)

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**Names of members of utility commission/committee:**

MR DAVID HOFFMAN, BOARD MEMBER

MR DALE H KLUEGER, BOARD MEMBER

MR HARVEY J. SIMON, CHAIRMAN

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	64,845	42,165	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	48,068	14,931	<b>2</b>
Depreciation Expense (403)	11,160	11,107	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	328	316	<b>5</b>
<b>Total Operating Expenses</b>	<b>59,556</b>	<b>26,354</b>	
<b>Net Operating Income</b>	<b>5,289</b>	<b>15,811</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>5,289</b>	<b>15,811</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	1,040	1,633	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>1,040</b>	<b>1,633</b>	
<b>Total Income</b>	<b>6,329</b>	<b>17,444</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>6,329</b>	<b>17,444</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	3,789	4,367	<b>13</b>
Amortization of Debt Discount and Expense (428)	473	33	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>4,262</b>	<b>4,400</b>	
<b>Net Income</b>	<b>2,067</b>	<b>13,044</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(33,371)	(46,415)	<b>19</b>
Balance Transferred from Income (433)	2,067	13,044	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(31,304)</b>	<b>(33,371)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	1,040	4
<b>Total (Acct. 419):</b>	1,040	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	64,845	0	0	0	<b>64,845</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>64,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,845</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	558,655	558,186	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	233,679	222,519	<b>2</b>
<b>Net Utility Plant</b>	<b>324,976</b>	<b>335,667</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,000	2,500	<b>6</b>
Special Funds (125)	17,407	16,810	<b>7</b>
<b>Total Other Property and Investments</b>	<b>19,407</b>	<b>19,310</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	68,194	80,107	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	14,384	5,616	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	21,248	25,682	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	1,216	1,089	<b>16</b>
Other Current and Accrued Assets (170)	0		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>105,042</b>	<b>112,494</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	472	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>472</b>	
<b>Total Assets and Other Debits</b>	<b>449,425</b>	<b>467,943</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	5,000	5,000	<b>21</b>
Appropriated Earned Surplus (215)	14,086	14,086	<b>22</b>
Unappropriated Earned Surplus (216)	(31,304)	(33,371)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(12,218)</b>	<b>(14,285)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	82,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	62,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>62,000</b>	<b>82,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	394	2,057	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	214	241	<b>31</b>
Interest Accrued (237)	2,984	1,879	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>3,592</b>	<b>4,177</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	396,051	396,051	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>449,425</b>	<b>467,943</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	558,655	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>558,655</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	233,679	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>233,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>324,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	222,519				<b>222,519</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	11,160				<b>11,160</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>11,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,160</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>233,679</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,679</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
UNAMORTIZED BOND DISCOUNT	472	472	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	5,000	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>5,000</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
FMHA MORGAGE REVENUE BONDS	09/22/1976	08/01/2016	5.00%	1
<b>Total Bonds (Account 221):</b>				<b>0</b>

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	03/21/2001	03/15/2011	5.50%	62,000	1
<b>Total for Account 224</b>				<b>62,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	241	1
<b>Accruals:</b>		
Charged water department expense	328	2
Charged electric department expense		3
Charged sewer department expense	196	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>524</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	487	7
PSC Remainder Assessment	64	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>551</b>	
<b>Balance end of year</b>	<b>214</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1976 FMHA REVENUE BOND	1,879	805	2,684	0	1
<b>Subtotal</b>	<b>1,879</b>	<b>805</b>	<b>2,684</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
2001 STATE TRUST FUND LOAN	0	2,984		2,984	3
<b>Subtotal</b>	<b>0</b>	<b>2,984</b>	<b>0</b>	<b>2,984</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,879</b>	<b>3,789</b>	<b>2,684</b>	<b>2,984</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	396,051	0	0	0	0	<b>396,051</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>396,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>396,051</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	319,000					<b>319,000</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	2,000	2
<b>Total (Acct. 124):</b>	<b>2,000</b>	
<b>Special Funds (125):</b>		
WATER DEPRECIATION FUND	17,407	3
<b>Total (Acct. 125):</b>	<b>17,407</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	14,384	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>14,384</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER DEPARTMENT	21,248	12
<b>Total (Acct. 145):</b>	<b>21,248</b>	
<b>Prepayments (165):</b>		
PREPAID PROPERTY AND LIABILITY INSURANCE	1,216	13
<b>Total (Acct. 165):</b>	<b>1,216</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	558,420	0	0	0	<b>558,420</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	228,099	0	0	0	<b>228,099</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	396,051	0	0	0	<b>396,051</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(65,730)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(65,730)</b>	
Net Operating Income	5,289	0	0	0	<b>5,289</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	5,000	1
Appropriated Earned Surplus	14,086	2
Unappropriated Earned Surplus	(32,337)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(13,251)</b>	
<b>Net Income</b>		
Net Income	2,067	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Bonds (Acct. 221) (Page F-13)

The FMHA Bonds were paid off prior to maturity by paying off \$20,000 and borrowing \$62,000 from the state trust fund.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

-----Original Message-----

From: Harvey J Simon [mailto:hsimon@powerweb.net]

Sent: Wednesday, October 23, 2002 9:48 AM

To: peter.leege@psc.state.wi.us

Subject:

October 23, 2002

Mr. Peter Leege  
Public Service Commission  
Madison, Wisconsin

Dear Mr. Leege,  
Re: LeRoy Sanitary District #1

Enclosed are answers to your letter of 9/6/2002:

#1] There is no depreciation expense on meters charged to sewer, nor return on net investment on meters charged to sewer because the charge to customers for both sewer service and water service is based on number of occupants in the residence, not on gallons or cubic feet used.

#2] There are no dollars reported in A/C 686, Employees Pensions and Benefits on page W-5 because there were no dollars expended during 2001 or any other previous year for pensions or other benefits. The only payroll-related cost is social security which is reported with Taxes.

#3] Related to cost of water services on the 2000 report. The cost of that service was \$4,303 because it involved a cut across the highway. The customer was charged \$2,500 because "we have always done it this way". I was on the sanitary district commission for 6 years and the flat charge pre-dated that time. I can bring the subject up to the commission at one of their monthly meetings.

Please take note that I am no longer on the LeRoy Sanitary District commission.

I was 62 at about the time my 6-year term was up this summer and I chose to retire. The chairperson of the commission is now-- Dale Klueger  
N10404 Co Hwy Y  
Mayville, WI 53050  
[Phone 920-387-4523]

Although it is possible that I will prepare the annual report for the district in the future I feel that any correspondence in the future should be directed to his attention. If you have any questions in regard to this letter I now have an email address: [hsimon@powerweb.net](mailto:hsimon@powerweb.net).

Sincerely, Harvey J. Simon

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September 6, 2002

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## FINANCIAL SECTION FOOTNOTES

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Mr. Harvey Simon, Chairman  
Leroy Sanitary District No. 1  
W3022 County Y  
Lomira, WI 53048-9999

2001 Analytical Review DWCCA-3125-PJL

Dear Mr. Simon:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. During our review we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), or return on net investment in meters charged to sewer department, (Account 474). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2002 books.
2. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.
3. As of today's date our office still has not received a response to our letter dated June 12, 2001 concerning our review of the utility's 2000 annual report. We still need your response to item number 2 of that letter which for your information read as follows:

During our review, we noted that in the footnotes for the Water Services schedule on page W-16 it is reported that there is a flat assessment of \$2,500 to the customer for each water service installed. We also noted that \$4,303 is reported added to Account 345, Services in the Water Utility Plant in Service schedule on page W-8 which would appear to be for the one 1 inch service added in 2000. The CZ-1 rate schedule for the Town of Leroy Sanitary District No. 1 instructs that actual cost be charged for new water services. If \$4,303 is the actual cost of the service installed, please explain why the customer has only been charged \$2,500 and has not been charged at the authorized Cz-1, Water Lateral Installation Charge of actual cost.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198.

~~Please respond within 30 days of this letter. We prefer that you respond by~~



## FINANCIAL SECTION FOOTNOTES

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Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3125.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	64,804	1
<b>Total Sales of Water</b>	<b>64,804</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	41	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>41</b>	
<b>Total Operating Revenues</b>	<b>64,845</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	42,180	5
General Operating Expenses (680-690)	5,888	6
<b>Total Operation and Maintenance Expenses</b>	<b>48,068</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	11,160	7
Amortization Expense (404)	0	8
Taxes (408)	328	9
<b>Total Other Operating Expenses</b>	<b>11,488</b>	
<b>Total Operating Expenses</b>	<b>59,556</b>	
<b>NET OPERATING INCOME</b>	<b>5,289</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	6,548	32,872	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>6,548</b>	<b>32,872</b>	
Metered Sales to General Customers (461)				
Residential	103	8,301	18,356	4
Commercial	8	745	2,432	5
Industrial	0	0	0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>111</b>	<b>9,046</b>	<b>20,788</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,144	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>116</b>	<b>15,594</b>	<b>64,804</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	0		1
Total		0	0

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	11,144	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>11,144</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	41	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>41</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	1,779	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,740	3
Chemicals (630)	377	4
Supplies and Expenses (640)	2,693	5
Repairs of Water Plant (650)	32,591	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>42,180</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,749	8
Office Supplies and Expenses (681)	1,214	9
Outside Services Employed (682)	0	10
Insurance Expense (684)	2,925	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>5,888</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>48,068</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		264	<b>3</b>
PSC Remainder Assessment		64	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>328</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	586		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>586</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	52,018		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>52,018</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	423		12
Structures and Improvements (321)	40,343		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,406	469	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>117,172</b>	<b>469</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,831		23
<b>Total Water Treatment Plant</b>	<b>1,831</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			586	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>586</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			52,018	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>52,018</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			423	12
Structures and Improvements (321)			40,343	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,875	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>117,641</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,831	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,831</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Distribution Reservoirs and Standpipes (342)	108,867	26
Transmission and Distribution Mains (343)	210,353	27
Fire Mains (344)	0	28
Services (345)	36,313	29
Meters (346)	8,838	30
Hydrants (348)	22,012	31
Other Transmission and Distribution Plant (349)	0	32
<b>Total Transmission and Distribution Plant</b>	<b>386,383</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (370)	0	33
Structures and Improvements (371)	0	34
Office Furniture and Equipment (372)	196	35
Computer Equipment (372.1)	0	36
Transportation Equipment (373)	0	37
Other General Equipment (379)	0	38
Other Tangible Property (390)	0	39
<b>Total General Plant</b>	<b>196</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>558,186</b>	<b>469</b>
Common Utility Plant Allocated to Water Department	0	40
<b>Total utility plant in service</b>	<b>558,186</b>	<b>469</b>

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			108,867 26
Transmission and Distribution Mains (343)			210,353 27
Fire Mains (344)			0 28
Services (345)			36,313 29
Meters (346)			8,838 30
Hydrants (348)			22,012 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>386,383</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			196 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>196</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>558,655</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>558,655</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			889	889	1
February			861	861	2
March			881	881	3
April			1,075	1,075	4
May			6,089	6,089	5
June			3,824	3,824	6
July			2,184	2,184	7
August			2,875	2,875	8
September			2,555	2,555	9
October			2,148	2,148	10
November			2,313	2,313	11
December			2,321	2,321	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>28,015</b>	<b>28,015</b>	
Less: Water sold				15,594	13
Volume pumped but not sold				12,421	14
Volume sold as a percent of volume pumped				56%	15
Volume used for water production, water quality and system maintenance				8,065	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,065	19
Volume pumped but unaccounted for				4,356	20
Percent of water lost				16%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Water tower was out of service 4 weeks for cleaning and painting . During that time the pump ran full time and water not used ran out of a hydrant at the end of the main-estimated at 8,065,000 gallons.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				430	23
Date of maximum: 6/7/2001					24
Cause of maximum:					25
water pumped and sold to grande cheese co.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	26
Date of minimum: 6/7/2001					27
Total KWH used for pumping for the year				79,379	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	1,099	12	120	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL 1		<b>1</b>
Location	W3003 CTY.Y LOMIRA	3003 CTY Y LOMIRA		<b>2</b>
Purpose	S	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON		<b>5</b>
Year Installed	1977	1977		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	200	200		<b>8</b>
Pump Motor or Standby Engine Mfr	WAUKESHA	GE		<b>10</b>
Year Installed	1977	1977		<b>11</b>
Type	PROPANE	ELECTRIC		<b>12</b>
Horsepower	1	1		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1977		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	120		10
			11
Total capacity in gallons (actual)	50,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	10,642	0	0	0	10,642
P	D	12.000	80	0	0	0	80
<b>Total Within Municipality</b>			<b>10,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,722</b>
<b>Total Utility</b>			<b>10,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,722</b>

1  
2

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	113	0	0	0	113	0	1
<b>Total Utility</b>		<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	15	0	0	0	15	0	1
0.625	95	0	0	0	95	10	2
0.750	6	0	0	0	6	0	3
<b>Total:</b>	<b>116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116</b>	<b>10</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	15	0	0	0	0	0	15	1
0.625	90	0	0	0	0	5	95	2
0.750	1	3	0	2	0	0	6	3
<b>Total:</b>	<b>106</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>116</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	26				26	2
<b>Total Fire Hydrants</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	26
Number of distribution system valves end of year:	26
Number of distribution valves operated during year:	14

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

In 2001 the utility sold \$32,338.00 of water to Grande Cheese Co.. The cheese company is located outside the sanitary district. They were in the process of drilling a new well and trucked water from our water tower to their plant.

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### Water Operation & Maintenance Expenses (Page W-05)

Repairs of water plant includes cost of cleaning and repairing the water tower which was \$29230.00. Since utility had high income, the entire cost was expenses in 2001.

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### Pumping and Purchased Water Statistics (Page W-10)

Water tower was out of service 4 weeks for cleaning and painting . During that time the pump ran full time and water not used ran out of a hydrant at the end of the main-estimated at 8,065,000 gallons.

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